

Appl. No. 10/748,872  
Amdt. Dated Feb. 9, 2007  
Reply to Office Action Mailed November 30, 2006

**REMARKS**

These Remarks are in response to the Office action mailed November 30<sup>th</sup>, 2006. Claims 1-24 remain pending in the application. Applicant appreciates Examiner's careful review of the present application.

***Claim Rejections Under 35 U.S.C. 101***

Claims 11-18 and 22-24 were rejected under 35 U.S.C. 101 because the claimed invention is directed to non-statutory subject matter.

In response, as regards independent claim 11, first, applicant respectfully traverses the assertions and findings on page 11 of the Office action. Applicant stresses that the last part of step (c) of the claim recites the process of 'to obtain actual costs of the product'. Therefore applicant traverses the statement in the Office action that the invention is directed to a method 'in order to calculate actual product costs of a product'. The claim recites the obtaining of the actual costs of the product, not the mere goal of obtaining the actual costs of the product. There is nothing in the specification that undermines this aspect of claim 11. To the contrary, para. [0037] of the specification as originally filed clearly demonstrates the obtaining of the actual costs of the product. In step S300 therein, the actual costs integration module 123 obtains the actual costs of the product, and generates an actual product costs list. Then in step S400, cost management personnel can access the actual costs via the actual costs enquiry module. See also the corresponding FIG. 4. The result obtained by carrying out the steps of the method is actual costs of a product. The actual costs are critical information in carrying out cost management by a company or a private enterprise (see paras. [0002]-[0004] of the specification as originally filed).

Therefore applicant traverses the finding that the invention is directed to abstract idea. Rather, the invention recites the carrying out of specific steps and the consequent obtaining of actual costs of a product. Such invention cannot properly be characterized as a mere abstract idea.

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If further argument is needed, even assuming that an enquiry as to whether the invention is a particular application of an abstract idea is required, applicant respectfully traverses the assertions and findings in the second para. on p.11 of the Office action. Applicant asserts that claim 11 does produce a tangible result. Referring to the above assertions regarding the invention not being an abstract idea, applicant stresses that the result obtained by carrying out the steps of the method is actual costs of a product. The actual costs are critical information in carrying out cost management by a company or a private enterprise (see paras. [0002]-[0004] of the specification as originally filed). The result produced is indeed a real-world result, does have beneficial effect, and has substantial application in cost management by a company or a private enterprise. Therefore the result is tangible.

Applicant also refers to the findings in the Office action to the effect that the result produced by the claimed invention is useful (p.10, last para.), and to the effect that the result produced by the claimed invention is concrete (p.12, line 4). Accordingly, applicant asserts that by carrying out the claimed method a useful, concrete and tangible result is produced.

Further, applicant refers to the part of the Office action on pp.12-13 regarding preemption of an abstract idea, and respectfully traverses the reasoning and conclusion thereof. Referring to the above assertions regarding the invention not being an abstract idea, applicant stresses that claim 11 seeks to foreclose from others the carrying out of the steps recited therein and the consequent obtaining of the actual costs of a product as recited therein. There is no preemption of an abstract idea of obtaining the actual costs of a product by any method or means. The invention cannot properly be characterized as being effectively directed to an abstract concept. For at least the above reasons, it is submitted that claim 11 is directed to statutory subject matter.

Claims 12-18 depend directly or indirectly from independent claim 11. Accordingly, claims 12-18 are also directed to statutory subject matter.

As regards independent claim 22, this recites key limitations similar to those recited in claim 11 which render the invention of claim 11 statutory subject matter (see above). For at least reasons similar to those asserted above in relation to claim 11, applicant submits that claim 22 is directed to statutory subject matter. Claims 23-24

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depend directly from independent claim 22. Accordingly, claims 23-24 are also directed to statutory subject matter. Alternatively, at the very least, applicant submits that the carrying out of the steps recited in either or both of claims 23 and 24 when performed in conjunction with the carrying out of the steps recited in claim 22 constitutes a method directed to statutory subject matter.

In summary, applicant requests reconsideration and removal of the rejection of claims 11-18 and 22-24 under 35 U.S.C. 101.

#### ***Double Patenting***

Claims 1 and 11-17 were provisionally rejected on the ground of non-statutory double patenting over claims 1 and 9-18 of copending Application No. 10/744,414. This is a provisional double patenting rejection since the conflicting claims have not yet been patented.

Applicant notes that claim 1 is still under rejection on grounds relating to s.102 and/or s.103, and that claims 11-17 are still under rejection on grounds relating to s.101. Under these circumstances, applicant would like to delay filing of a terminal disclaimer until such time (if any) that Examiner indicates that claim 1 is allowable under s.102 and/or s.103, and/or that any of claims 11-17 are patentable under s.101. In this regard, Examiner's consent is respectfully requested.

#### ***Claim Rejections Under 35 U.S.C. 102***

Claims 1-10 and 19-21 were rejected under 35 U.S.C. 102(e) as being anticipated by Shimizu et al. (US Pub. No. 2003/0037014, hereinafter referred to as "Shimizu").

On page 2 of the Office action, it is indicated that the structural limitations of claim 1 including a database server and a web server are disclosed by Shimizu, thus the structural limitations of claim 1 do not distinguish the claimed apparatus from the prior art. Applicant respectfully traverses as follows:

Claim 1 recites in part:

'the web server comprises:

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*a value-added costs integration module* for calculating value-added costs of a product, the value-added costs integration module comprising:

    a value-added costs integration module for ...;

    a cost group file creation sub-module for ...;

    an operation center variance calculation sub-module for ...;

    a cost group apportionment sub-module for ...; and

    a value-added costs calculation sub-module for ...;

*a material costs integration module* for calculating material costs of a product, the material costs integration module comprising:

    a current period purchase costs calculation sub-module for ...;

    a historical purchase costs calculation sub-module for ...;

    a material costs calculation sub-module for ...; and

*an actual costs integration module* for calculating actual costs of the product by summing up the value-added costs and the material costs of the product.

Shimizu discloses a WWW server 152 and a user information database 153 (paragraphs [0103] and [0513]). Applicant acknowledges that the WWW server 152 corresponds to a web server, and the user information database 153 corresponds to a database server. However, the "database server" in claim 1 of the present invention comprises a value-added costs integration module, a material costs integration module, and an actual costs integration module (see item 12 in FIG. 1 as originally filed). Furthermore, the value-added costs integration module comprises a value-added costs integration module, a cost group file creation sub-module, an operation center variance calculation sub-module, a cost group apportionment sub-module, and a value-added costs calculation sub-module (see item 121 in FIG. 2 as originally filed). The material costs integration module comprises a current period purchase costs calculation sub-module, a historical purchase costs calculation sub-module, and a material costs calculation sub-module (see item 122 in FIG. 3 as originally filed). Since the web server claimed herein includes various function modules and sub-modules, the internal structure of the web server of claim 1 is distinct from the WWW server 152 disclosed by Shimizu. Referring to the Response to Amendments and Arguments, applicant asserts that claim 1 recites apparatuses (the above-described modules and

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sub-modules) which are not disclosed by Shimizu. The claimed apparatuses themselves, as distinct from any intended uses of such apparatuses, differentiate claim 1 from Shimizu.

Furthermore, each of these function modules or sub-modules has respective functions directed to calculating the actual cost of the product as recited in claim 1 of the present application. For example: the value-added costs integration module is used for calculating value-added costs of a product; the material costs integration module is used for calculating material costs of a product; and the actual costs integration module is used for calculating actual costs of the product by summing up the value-added costs and the material costs of the product. The above-described function modules and sub-modules are not disclosed by Shimizu, as indicated on page 18 of the Office action.

Moreover, the system of claim 1 produces new and unexpected results. The system can calculate actual costs of a product according to features as recited in the claim. The actual costs are critical information in carrying out cost management by a company or a private enterprise (see paras. [0002]-[0004] of the specification as originally filed).

In summary, the recited limitations of the web server of claim 1 distinguish the web server from the WWW server 152 disclosed by Shimizu in terms of internal structure, and also in terms of function. Accordingly, Shimizu clearly fails to disclose or teach the present invention having the above-described limitations as set forth in claim 1. Further, Shimizu fails to even suggest the present invention having the above-described limitations as set forth in claim 1. Thus, claim 1 is not only novel under 35 U.S.C. §102(e) over Shimizu, but also unobvious and patentable under 35 U.S.C. §103 over Shimizu. Reconsideration and removal of the rejection and allowance of claim 1 are requested.

Because claims 2-10 depend from independent claim 1, and respectively recite additional subject matter, claims 2-10 should also be allowable.

Claim 19 recites in part:

'the web server comprises:

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*a value-added costs integration module* for calculating value-added costs of a product;

*a material costs integration module* for calculating material costs of the product; and

*an actual costs integration module* for calculating actual costs of the product by summing up the value-added costs and the material costs of the product'.

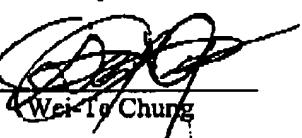
For at least reasons similar and corresponding to those asserted above in relation to claim 1, applicant submits that Shimizu does not disclose, teach, or otherwise suggest the limitations of claim 19 as set forth above. That is, the recited limitations of the web server of claim 19 distinguish the web server from the WWW server disclosed by Shimizu in terms of internal structure, and also in terms of function.

Accordingly, claim 19 is not only novel under 35 U.S.C. §102(e) over Shimizu, but also unobvious and patentable under 35 U.S.C. §103 over Shimizu. Reconsideration and removal of the rejection and allowance of claim 19 are requested.

Since claims 20-21 depend from independent claim 19, and respectively recite additional subject matter, claims 20-21 should also be allowable.

In view of the above remarks, the subject application is believed to be in a condition for allowance, and an action to such effect is earnestly solicited.

Respectfully submitted,  
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